

NEWSLETTER

From Your District Advisor
Property Valuation & Review



September 2018

What's New for September

We welcome Nancy Merrill

Nancy is a former District Advisor, having taken early retirement from the state last November. She has also been a Right-of-Way appraiser with the Agency of Transportation, a fee appraiser, and has done reappraisal work. Nancy lives in Pomfret with her husband, two dogs and a cat.

Nancy will be temporarily covering Roger's territory. You may reach her directly at (802) 522-0199 or Nancy.Merrill@Vermont.gov

Nancy will be providing coverage for these towns

Alburgh	Fairfax	Jay	South Hero
Bakersfield	Fairfield	Jericho	St Albans City
Berkshire	Fletcher	Milton	St Albans Town
Bolton	Franklin	Montgomery	St George
Burlington	Georgia	North Hero	Swanton
Cambridge	Grand Isle	Richford	Underhill
Charlotte	Highgate	Richmond	Westford
Colchester	Hinesburg	Shelburne	Williston
Enosburgh	Huntington	Sheldon	Winooski
Essex Junction	Isle LaMotte	South Burlington	

Homestead Declarations and State Payments

Remember to download your homestead declarations on a regular schedule and send an adjusted bill to the property owner if need be. Homestead declarations that were processed and uploaded to the towns late will still have the correct date applied for the declaration and should not cause penalties for the taxpayer if they had a timely filing.

Next state payment download: September 10

If a taxpayer is having trouble with their individual state payment or declaration that the town cannot assist them with you should have them call **828-2865 Taxpayer Services**.

Assessing Software Input

PVR is aware that the CAMA systems from multiple vendors (NEMRC MicroSolve, VISION, ProVal, etc.) are currently in use by Vermont towns. We are interested in finding out specifically which CAMA system each town uses to better understand the total scope of CAMA usage. Please send a note to Nahoami.Sainz@vermont.gov to notify PVR which CAMA system your town uses.

Equalization Study

You should continue/finish up validating your sales for the 2018 Equalization Study. District Advisors have begun visiting their towns for the annual review. You may contact your advisor at any time to set up a meeting or if you have any questions about the process.

FYI -- There are some sales that may have been added to your Equalization Study Active Work List after your initial review. These additions include paper transfers that were filed, and some transfers that may have had errors in processing. If you have had errors when trying to validate these sales, we ask that you recheck after September 14. All errors are anticipated to be corrected at that point and you should be able to validate any sales remaining in your queue.

News You Can Use

Title 10 Rights Letter – What it means

We all know there are certain rights that you have as a ‘fee simple’ owner of property - these are called the *Bundle of Legal Rights*.

Ownership of Real Property/ Bundle of legal rights

- Concept comes from old English law
- The Bundle of legal rights includes the rights of:
 - Possession – the right to occupy
 - Control – the right to determine certain interest for others
 - Enjoyment – possession without harassment
 - Exclusion – legally refusing to create interest for others/ keep others from entering
 - Disposition – determining how the property is disposed of.

Most of the time in assessing you are assessing the property with the full bundle of rights. However, there are scenarios where the property owner may not have the full bundle of rights due to sale or another reason. Examples include:

- Property owner sells development rights- such as a large farm where development rights are sold or gifted to Vermont Land Trust or a similar agency.
- Property owner sells mineral rights to a property in a quarry district.

In both scenarios the listers/assessors could value the parcels in question as two parcels in the grand list.

- Parcel #1 to the underlying land without the development rights. Currently most towns do not devalue the land after development right have been sold. Town must scrutinize what rights are being given up on portions of the land and what development potential was reflected in the assessment. Before and after sales and values can be used when appraising these properties.
For the most part, most towns do nothing at this point.
- Parcel #2 the value of the development rights. As to rights most, if not all, towns do not assess these rights as a separate parcel. If they do, the Title 10 Certification is telling them that these organizations, *when approved*, are exempt for the rights they own as a qualified organization.
Because most towns do not assess the separate rights, there is no action to be taken.

If you have questions with these types of properties you should discuss with your district advisor.

[Acquisition of Interests in Land by Public Agencies - Definitions](#)
[Acquisition of Interests in Land by Public Agencies - Exemption from Taxation](#)

[Conservation Easements & Property Valuation - PVR Guidance](#)

Current Use

Current Use exchanges will continue until your town's files are 100% certified - remember it's a work in progress! Keep sending the file back and forth until 100% certified from Current Use. Don't forget to the complete Step #5 and load the values into your grand list. Once the file is 100% certified, you will only resend to Current Use when a change is made.

Continue to download on a regular schedule and send an adjusted bill to the property owner if need be.

Program FYIs and Dates:

- The Current Use **Agricultural Certifications** (Form LV-314) used to be due on September 1. The legislature changed the date a couple of years ago and they are now due on November 1. We will mail the forms out to the people who need to complete them the week of September 10th. The Current Use website will be updated at that time with a list of SPANs (we don't put names on the website) that need to complete the form. If you have access to the CU database, you can confirm their mailing address.
- The Current Use **Application deadline** was Tuesday, September 4 this year (by statute it is September 1, but the weekend and holiday push it to Tuesday). Any paper applications (CU-301) were to be postmarked by September 4 or hand-delivered to the front lobby window at 133 State Street by this date. If the person used the online system (eCuse), the application must have been submitted by September 4. The application fee for one to three owners is \$90 and must be accompanied by the Current Use Payment Voucher (CU-307).

Current Use Agriculture Discontinuances

Current use continues with the process of removing many parcels enrolled in the agricultural program because of the landowner not filing their annual Agricultural Certification as required by the legislature. If this affects any of your parcels you will be receiving an email alerting you that you have LUCT (Land Use Change Tax/Penalty) value requests in myVTax. Please log into your myVTax account as soon as possible where you will be asked to determine a value for the land being removed from the program. **Please be mindful that by statute, listers/ assessors have thirty (30) days to submit the completed form to the Director [32 VSA 3757\(b\)](#).**

Remember to send a copy of the form (LV-314) to the taxpayer along with the Letter of Explanation (link in form LV-314). If the value is then appealed, let current use know so a hold is put on billing. The appeals process for land use change tax/ penalty is the same as all other grand list value appeals.

Please also be aware that these discontinuances may trigger the need to issue a revised tax bill.

If you need more information about how to get into myVTax, how to value the land, or how to notify the taxpayer you should call your district advisor or (802) 828-5860 (3 then 1) for the DA on phone duty. If you need help with access to myVTax or password, you should call IT at (802) 828-0428.

http://tax.vermont.gov/sites/tax/files/documents/VTaxGuide_LV314NavigationforListers.pdf
<http://tax.vermont.gov/sites/tax/files/documents/DeterminingFMVonWithdrawnCUland.pdf>
<http://tax.vermont.gov/content/letter-template-fair-market-value>

Upcoming Events

Vermont Assessors and Listers Association

VALA Annual Conference is Friday, September 14, 2018 at 9:00am at the Lake Morey Resort in Fairlee.

<http://www.valavt.org/>

Vermont League of Cities & Towns - Town Fair

Wednesday, October 3, 2018 8:00 a.m. to Thursday, October 4, 2018 4:30 p.m.

DoubleTree by Hilton (formerly Sheraton), South Burlington.

<https://www.vlct.org/event/town-fair>

Education Opportunities

PVR

September

Advanced Data Collection

Date & Time	Tuesday, September 25	9:00 a.m. – 4:30 p.m.
Rutland Holiday Inn	476 Holiday Drive	Rutland

October

Tips & Tricks for Office Organization

Date & Time	Tuesday, October 16	9:00 a.m. – 4:30 p.m.
Vermont Realtors Building	148 State Street	Montpelier

[Register Now](#)

VALA

IAAO Course 102 – Income Approach to Valuation – Registration deadline September 10

Date & Time	October 1-5, 2018	8:00 a.m. – 5:00 p.m.
Town of Hartford Building, Rm 2	171 Bridge St	White River Junction

IAAO Course 311 – Residential Modeling Concepts

Date & Time	October 22-26, 2018	8:00 a.m. – 5:00 p.m.
Franklin Conference Center at the Howe Center	1 Scale Ave. Ste. #92, Building #3	Rutland

<http://www.valavt.org/educational-opportunities/>

Course Funding

Thank you for your interest in our course offerings for listers and assessors. We are confident that these courses will help you develop and refine your assessment skills, and help you achieve your personal and professional goals. Courses presented by Property Valuation and Review are offered **free of charge** to municipal officials.

Please be sure to sign up only once for any course offered and note that a few are offered in two regions. Our classes are reserved on a first-come first-served basis. If you find that you are unable to attend, please let us know as we often have a waiting list if the course is full. We reserve the right to charge your city or town a fee of \$50.00 if you sign up and fail to notify us of your inability to attend.

Property Valuation & Review (PVR) also partners with organizations such as the Vermont Assessors and Listers Association (VALA), the Vermont League of Cities and Towns (VLCT), and the New England Municipal Resource Center (NEMRC) to directly sponsor events to reduce, and in some cases eliminate, training charges for listers and assessors. This includes VALA trainings, VLCT workshops, International Association of Assessing Officers (IAAO) courses, workshops, and NEMRC trainings.

Training for municipal listers and assessors that is not PVR sponsored, is related to assessment and in addition, certain expenses related to that training **may** be reimbursed through the grant application process. Applications for grants **must be preapproved prior to attending the training**. To apply, follow the Course Funding link below. If you need assistance with this process, please contact (802) 828-6887.

[About the Program](#)

[State-Sponsored Course List](#)
[Course Funding](#)

Help Desk & DA numbers

PVR GENERAL HELP LINE (802) 828-5860

DISTRICT ADVISOR HELP LINE (802) 828-6887

[District Advisors & Their Towns](#)

Barb Schlesinger	(802) 369-9081	Deanna Robitaille	(802) 323-3411
Chris Landin	(802) 449-7006	Nancy Merrill (coverage for Roger Kilbourn)	(802) 522-0199
Christie Wright	(802) 855-3897	Nahoami Sainz	(802) 828-6867
Cy Bailey	(802) 233-3841	Teri Gildersleeve	(802) 855-3917

Online Resources

Appeal Process

<https://www.vlct.org/resource/bca-deadlines-tax-assessment-appeal-process>

Assessment Toolbox

<http://tax.vermont.gov/municipal-officials/listers-and-assessors/assessing-property>

Assessing & Allocating Current Use Property

<http://tax.vermont.gov/municipal-officials/listers-and-assessors/assessing-property/current-use>

Documents & Forms

<http://tax.vermont.gov/tax-forms-and-publications/municipal-officials>

Lister Handbook

<http://tax.vermont.gov/sites/tax/files/documents/Lister%20Handbook%202017.pdf>

Lister Task List

http://tax.vermont.gov/sites/tax/files/documents/lister_calendar.pdf

myVTax and eCuse

<http://tax.vermont.gov/municipal-officials/online-tools>